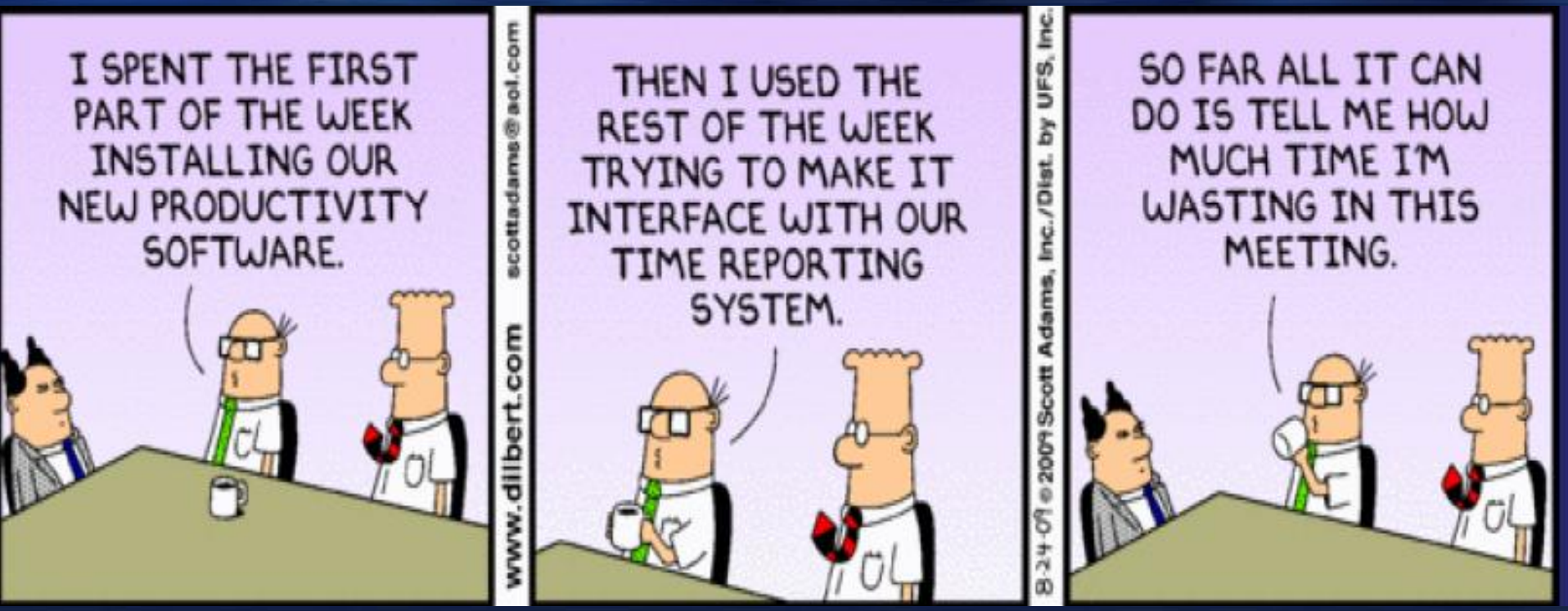
ARRA Recipient Reporting Part 2

By Louisville at Work and the Office of Management and Budget

September 14, 2009



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Agenda

- Introduction: Rick Johnstone, Director Louisville at Work
- Overview of ARRA Stimulus Reporting
  - Background
  - What to Report
  - When to Report
  - Checklist

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Introduction

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Overview of ARRA Stimulus Reporting

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Background

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Purpose of Section 1512 Reporting

- Who is receiving Recovery Act Dollars and in what amounts?
- What projects or activities are being funded by Recovery Act Dollars?
- What is the completion status of projects or activities and what impact have they had on job creation and retention?

Additional Reporting Notes

- Recipients must comply with reporting outside the Recovery Act
- Additional reporting is outlined in award agreements
- Rely on program specific instructions
- No program can exclude or bypass reporting to FederalReporting.gov

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Who is Required to Report?

- Prime Recipients: non-Federal entities receiving grants, loans or awards from the federal government.
- Sub-Recipients: non-Federal entities that expend Federal awards received by another entity to carry out a Federal program
- Federal agencies are not prime recipients

Who else is important?

- A **vendor** is defined as a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program.
- Vendors must provide recipients with vital information.
- Vendors do not register at FederalReporting.gov

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Funds Flow

Prime

Sub

Vendor
A

Vendor
B

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Reporting Facts

- Burden of reporting rests on prime recipient.
- Prime Recipients may delegate certain reporting responsibilities to sub-recipients
- If so, delegation must be timely
- Sub-Recipients can be “delegated” or “non-delegated”

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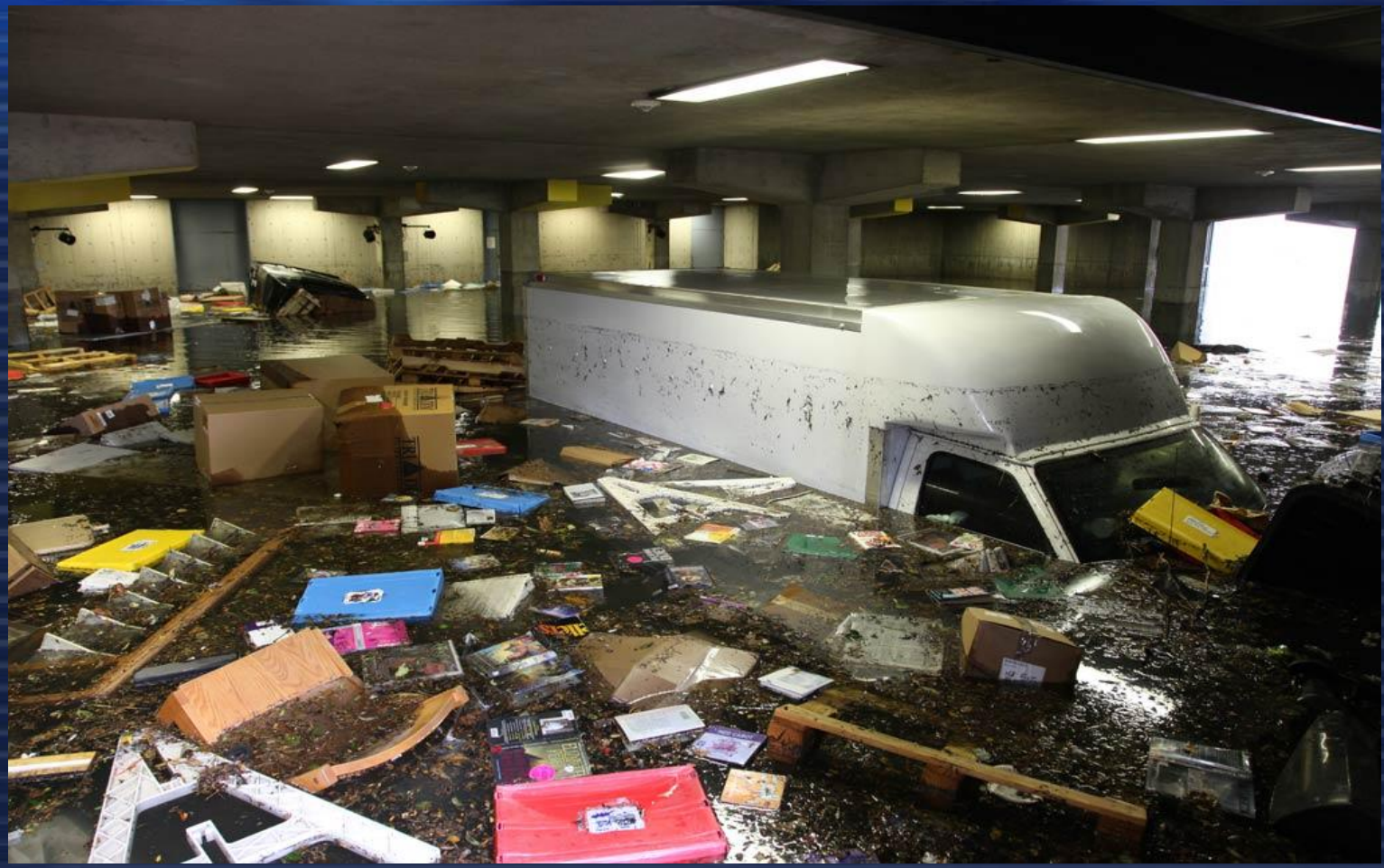
No Reporting Waivers Bar a Natural Disaster



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Existing Reporting

- Can the Recovery Act recipient reporting elements be combined with existing Federal reporting requirements?
- No. All information required by Section 1512 must be submitted through www.FederalReporting.gov.
- *i.e. CDBG, CSBG FY-09 reporting requirements remain the same*

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Ramifications of Non-Compliance

- Violation of Award Agreement
- Remedial Actions include: withholding funds, termination, suspension or debarment.
- Public Embarrassment by Vice-President Joseph Biden
- What would Rick Johnstone do?

What to Report?

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Prime and Subprime Data Elements

- Prime and Sub-Recipients must report on grants, loans and contracts.
- Primes are responsible for reporting all data elements
- Prime Recipients: 60+ Data elements, for each vendor
- Sub-Recipients: 22+ Data elements, 7 for each vendor

Reporting Information

- **Award Type**: Valid Award Types are grant, loan or contract
- **Award Number:** identifying number assigned by the awarding federal agency
- **Final Report –**Y if no further reports

Award Type	Award number	Final Report
Grant	0123456	Y

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Award Recipient Information

- **Data Universal Numbering System**
- **Recipient Account #:** optional, prime recipient account #
- **Congressional District:** enter a two digit code

Recipient DUNS #	Recipient Account #	Congressional District
12345678	444-444-8	12

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Award Information

- **Funding Agency Code:** Select for the funding agency responsible for distributing the ARRA funds to recipients
- **Awarding Agency Code:** Fed Agency administering the award
- **Award Date** – Signed

Funding Agency Code	Awarding Agency Code	Award Date
0500	GAO	072009

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Award Information

Amount of Award	**CFDA Number**
Enter Total Federal Amount of Award	www.cfda.gov
Program Source (TAS)	**Sub Account Number for Program Source (TAS)**
Agency Treasury Account Symbol	3- digit extension of TAS
Total Number of Awards to Individuals	**Total Amount of Sub awards to individuals**
Total # to individuals	Total amount to individuals
Total Number of Payments to Vendors less than $25,000/award	**Total Amount of Payments to Vendors less than $25,000/award**
Total # of payments less than $25K	Total amount less than $25K
Total number of sub awards less than $25,000	**Total Amount of sub awards less than $25,000/award**
Total # less than $25K	Total Amount less than $25K

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Award Information

Award Description
Enter a description of the overall purpose and expected outcomes, or results of the contract or action under the contract funded by the Recovery Act, including significant deliverables and associated units of measure. -Consult Awarding Agency -Borrow language from award application or contract -consult sample spreadsheet provided by the awarding agency that is already completed -Be clear and concise

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Project Information

- **Project Name or Project/Program Title:** From Award Document
- **Project Status:**
- 4 valid values
- **Total Federal Amount ARRA Funds Received/Invoiced**

Project Name	Project Status	Total Federal Amount ARRA Funds Received/ Invoiced
Hire People Quickly	Not Started	$450,000

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Job estimate example

- Assume that a recipient is preparing its first quarterly report and that the recipient's Recovery Act funded work required two full-time employees and one part-time employee working half days for the quarter.
- Also assume that the recipient's full-time schedule for the quarter is 520 hours (2080 hours in a work-year divided by 4).
- To convert hours worked to number of FTE for the first quarterly report, aggregate all hours worked and divide by the number of hours in a full-time schedule for the quarter.
- In this example, full-time hours worked (520 hrs x 2 employees = 1040 hrs) + part-time hours worked (260 hrs) ÷ number of hours in a full-time schedule for the quarter (520 hrs) = 2.5 FTE reported in the first quarterly report.
- Because jobs are reported cumulatively each quarter, this same number of FTE would be reported for the second quarter if the same number of employees worked the same number of hours.

Job Estimate Continued

Period	3rd qtr	4th qtr	1st qtr	2nd qtr	3rd qtr	4th qtr
Full-time Schedule	520	1040	1560	2080	2600	3120
Full-time employee 1	520	1040	1560	2080	2600	3120
Full-time employee 2	520	1040	1560	2080	2600	3120
Part-time employee (half time)	260	520	780	1040	1300	1560
Temporary employee (650 hrs.)	0	0	130	390	650	650
Total hours worked	1300	2600	4030	5590	7150	8450
Quarterly FTE	**2.50**	**2.50**	**2.58**	**2.69**	**2.75**	**2.71**

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More Jobs Information

- Prime recipients are required to generate estimates of job impact by directly collecting specific data from sub-recipients and vendors on the total FTE resulting from a sub-award. To the maximum extent practicable, information should be collected from all sub-recipients and vendors in order to generate the most comprehensive and complete job impact numbers available.

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Additional Data Elements

- Primary Place of Performance
- Recipient Highly Compensated Officers
- 20 Data elements for Sub-Recipients
- Information from Vendors
  - Vendor DUNS or Vendor Name and HQ Zip
  - Product and Service Description
  - Payment Amount
  - Award Type, # and Recipient DUNS

When to Report

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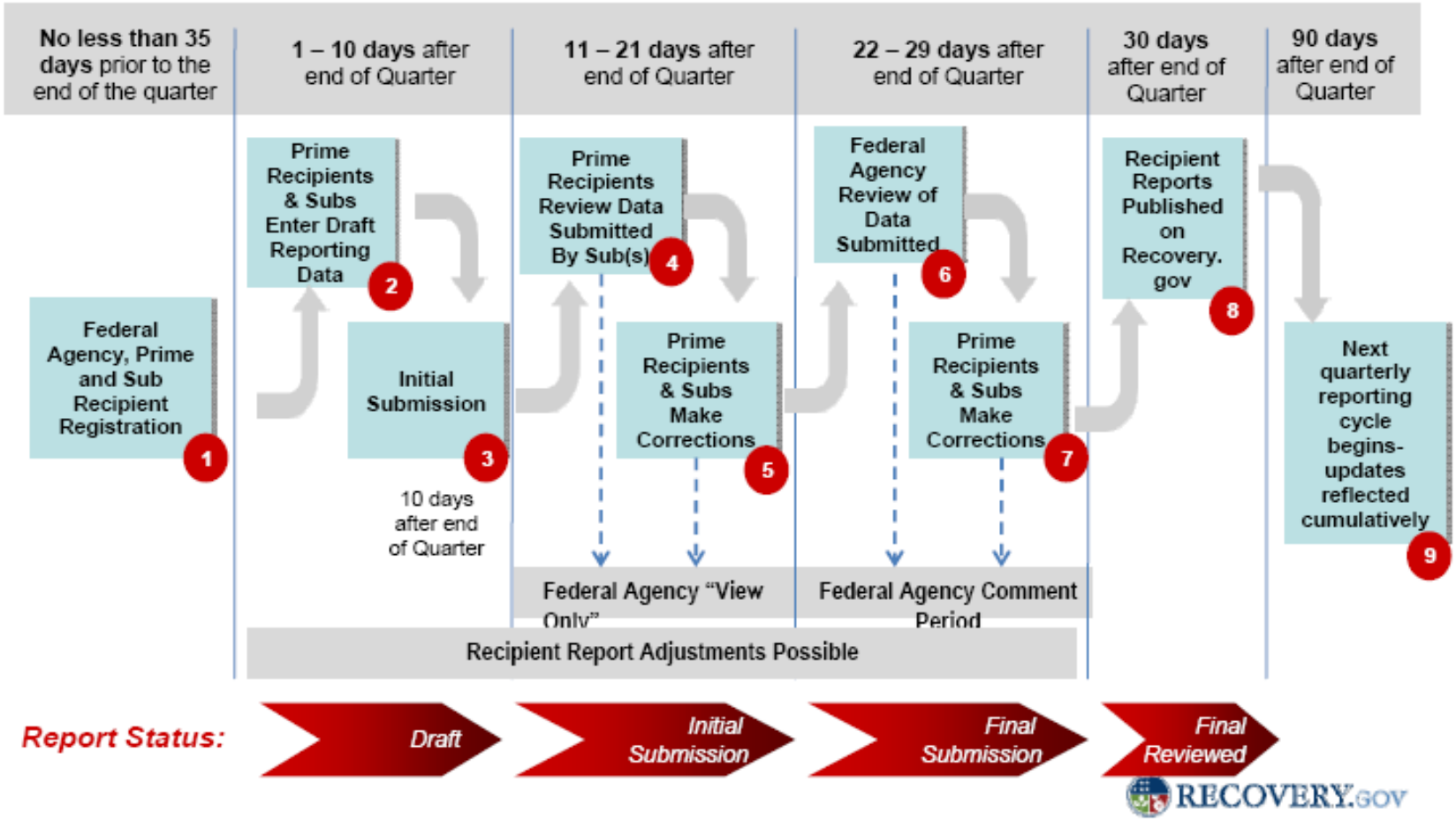
In-bound Recipient Reporting (FederalReporting.Gov) Timeline and Activities



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Wednesday, July 8, 2009

- Schedule and Registration of Webinars for Recipients Reporting on Recovery Funds is Announced

Friday, July 10, 2009

- Pilot Sessions will be held at CGI, 12601 Fair Lakes Circle, Fairfax, VA 22033 on July 15th through July 17th 2009

accountability

Section 1512 of the Recovery Act requires reports on the use of Recovery Act funding by recipients no later than the 10th day after the end of each calendar quarter.

transparency

Section 1512 of the Recovery Act requires federal agencies providing the funds to make the reports publicly available no later than the 30th day after the end of each calendar quarter.

On February 17th, 2009 President Obama signs the American Recovery and Reinvestment Act (ARRA) into law. ARRA is intended to provide a stimulus to the U.S. economy in the wake of the economic downturn worth $787 billion. Section 1512(d) of the Recovery Act requires recipient reporting to begin 180 days after enactment, and for reports to be submitted by recipients 10 days after the end of each calendar quarter. This results in an initial statutory reporting deadline of October 10, 2009, with quarterly reports due 10 days after the end of each calendar quarter thereafter.
Section 1512 of the Recovery Act requires that prime recipients and delegated sub-recipients submit quarterly reports on their use of the funds not later than the 10th day following the end of each quarter beginning on October 10, 2009, and will be cumulative since enactment, or February 17, 2009. The statute further requires that reported information will be made available to the public not later than the 30th day after the end of each quarter. Summary statistics for reported data will appear on www.Recovery.gov prior to the end of the 30-day period, but they will be appropriately marked to indicate their review status. The timeframe of key reporting activities and their sequence and is shown below:

This www.FederalReporting.gov website allows for recipients to fulfill their reporting obligations as defined by Section 1512 of the Recovery Act. It provides recipients and federal agencies with the ability to:

- Register for the site and manage their account(s)
- Submit reports
- View and comment on reports if the user represents a Federal agency or prime recipient
- Update or correct reports when appropriate

Accessibility | Contact Info | Copyright Information | Privacy Policy

Registration (first half)

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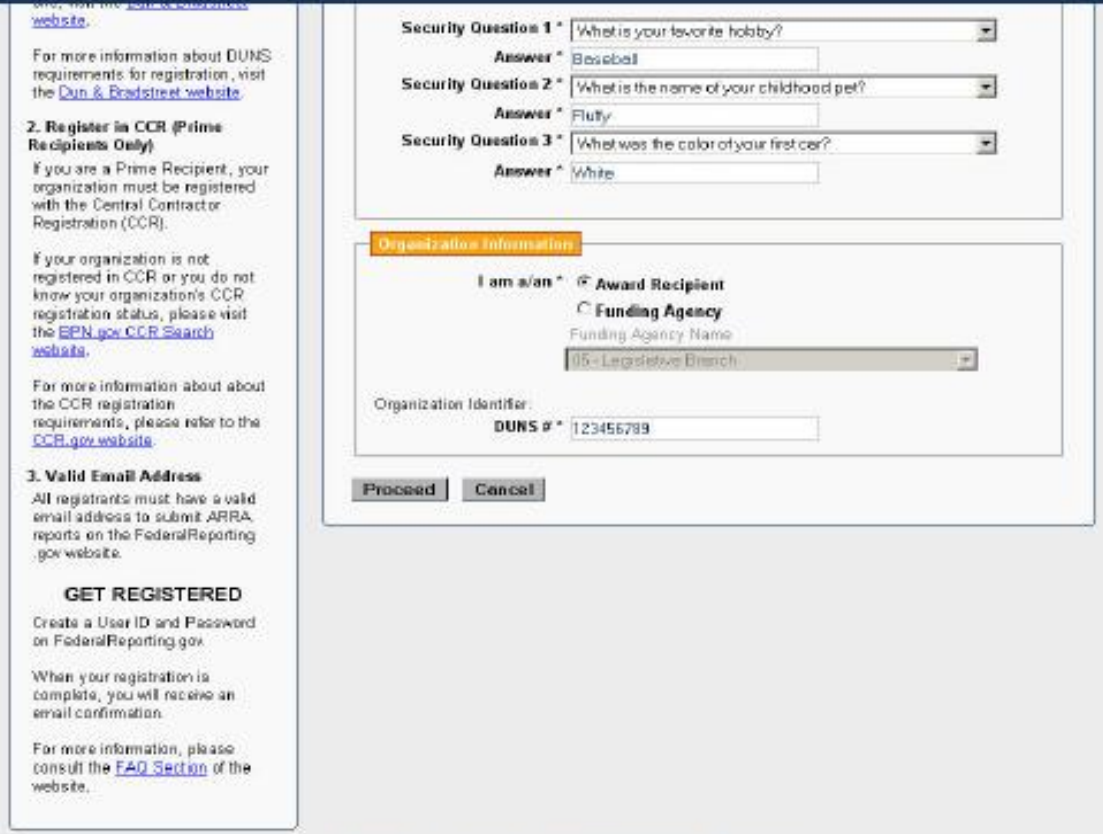
Registration (second half)



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Additional Information

- Louisville Metro will submit using an Excel Spreadsheet
- Spreadsheets can be uploaded to FederalReporting.gov
- Spreadsheets are to be filled out off-line and uploaded once approved
- Spreadsheets are locked and should not be tampered with, otherwise spreadsheets will not validate

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ARRA Reporting Checklist

Review of Guidance

ARRA Reporting Checklist

Assign Staff to Review Guidance Related to Recipient Reporting

- ❑ Supplement 1: List of Programs Subject to ARRA Section 1512 Reporting Requirements
- ❑ Registration Guide for FederalReporting.gov
- ❑ Recipient Point of Contact Guide for FederalReporting.gov
- ❑ Data Dictionary about FederalReporting.gov data elements
- ❑ Agency Guidance for Recipient Reporting and Supplemental Jobs Guidance
- ❑ Sample Recipient Reports
- ❑ Recipient Reporting Webinars
- ❑ Office of Management and Budget Guidance on Reporting
- ❑ Recipient FAQs

Registration

Registration

- ❑ Department Directors to identify Points of Contact and Authorized Users for each ARRA Grant
- ❑ Use DUNS number located on grant agreement
- ❑ Obtain CCR number if necessary from Patrick.Crawford@louisvilleky.gov at (502) 574-4732
- ❑ Authorized Users are to register at FederalReporting.gov

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Reporting Preparation

Reporting Preparation

If a **Prime Recipient**:

- ❑ Download Excel spreadsheets from FederalReporting.gov
- ❑ Review the sample recipient reporting template posted on federal agency recovery websites
- ❑ Clearly coordinate reporting responsibilities for each program/contract within each department *(i.e. Econ Development & Housing create a one-page work plan clarifying responsibilities for the administration of the CDBG-R program)*
- ❑ Clearly coordinate reporting responsibilities with sub-recipients *(i.e. HPRP communicates reporting requirements with sub-awardees)*
- ❑ Request FRPIN from DUNS Administrator for FederalReporting.gov (daro.mott@louisvilleky.gov at 574-2512)
- ❑ Contact FederalReporting.gov Service Desk with questions at 1-877-508-7386 or Support@FederalReporting.gov

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Reporting Preparation

If a **Sub-Recipient**, pick one of the following "Delegated or Non-Delegated":

- ❑ Sub-Recipients are to determine whether or not they are a "Delegated Sub-Recipient" by contacting the **Prime Recipient** at the State or agency

If a "Delegated Sub-Recipient:"

- ❑ Download Excel spreadsheets from FederalReporting.gov
- ❑ Review the sample recipient reporting template posted on federal agency recovery websites
- ❑ Clarify and coordinate reporting requirements with **Prime Recipients**
- ❑ Clearly coordinate reporting responsibilities for each program/contract within each department *(i.e. Econ Development & Housing create a one-page work plan clarifying responsibilities for the administration of the CDBG-R program)*
- ❑ Request FRPIN from DUNS Administrator for FederalReporting.gov (daro.mott@louisvilleky.gov at 574-2512)
- ❑ Contact FederalReporting.gov service desk with questions at 1-877-508-7386 or Support@FederalReporting.gov

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Reporting Preparation

If a "Non-Delegated Sub-Recipient:

- Non-Delegated Sub-Recipients are to create/identify a record keeping and data collection process to report to **Prime Recipients**. *(i.e. Weatherization program creates an excel workbook containing data on hours worked, hours in a full-time schedule, vendors, federal expenditures, etc.)*
- Clearly coordinate reporting responsibilities for each program/contract within each department *(i.e. Econ Development & Housing create a one-page work plan clarifying responsibilities for the administration of the CDBG-R program)*

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Management Review & Reporting

Management Review and Reporting

If a **Prime Recipient** or "Delegated Sub-Recipient:"

- ❑ Prepare FederalReporting.gov Excel spreadsheets and mark "draft"
- ❑ Send draft spreadsheets to Susan.Neumayer@louisvilleky.gov, Jane.Driskell@louisvilleky.gov and Beth.Niblock@louisvilleky.gov for review and approval by the 6th day after the federal reporting quarter begins *(i.e. 10/6 for the first quarterly report; "Delegated Sub-Recipients" will also send draft spreadsheets to **Prime Recipients**)*
- ❑ L@W will schedule a mandatory one hour review session for each ARRA grant or contract with Points of Contact, Authorized Users and Department Directors (optional) on the 7th day after the federal reporting quarter begins (*i.e. on 10/7 for the first quarterly report*)
- ❑ Once reports are approved, Authorized Users will submit on or before reporting deadline

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Management Review & Reporting

If a Sub-Recipient

- Gather data as specified by **Prime Recipients**
- Send that same information to Susan.Neumayer@louisvilleky.gov, Jane.Driskell@louisvilleky.gov and Beth.Niblock@louisvilleky.gov by the end of the 5th day after the federal reporting quarter begins (*i.e. 10/5 for the first quarterly report*)
- L@W will schedule a mandatory one hour review session for each ARRA grant or contract with Points of Contact, Authorized Users and Department Directors (optional) on the 6th day after the federal reporting quarter begins (*i.e. 10/6 for the first report*)
- Once reports are approved, Sub Recipients will submit reports to **Prime Recipients** before their deadline
- **Prime Recipients** will report on the behalf of Sub-Recipients

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Final Comments

- October 10 significance
- LEAP Reporting Guidelines
- Coaching Sessions
- Tomorrow's meeting with the State on Sub-Recipient delegation
- L@W will collect info. from external and related agencies to update project trackers and local stimulus map
- Additional Questions?

The End

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